

FARMLAND PRESERVATION CREDIT COURT CASE INDEX

319

Issue	Cite	Last Name	First Name	TAC		CC		CA		SC		Final
				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
FARMLAND PRESERVATION CREDIT - APPEALS - TAX APPEALS COMMISSION - NOT VALID IF FILED PRIOR TO DEPARTMENT'S REDETERMINATION	202-413	ACKER FAMILY TRUST	GREG	D	06/11/84							YES
FARMLAND PRESERVATION CREDIT - FARMLAND PRESERVATION CREDITS AND FARMLAND TAX RELIEF CREDITS RECEIVED NOT INCLUDED IN CALCULATING \$6,000 OR \$18,000 OF GROSS FARM PROFITS	WTB103-17	CLOW*	WARREN AND PATRICIA	A	05/20/97							YES
FARMLAND PRESERVATION CREDIT - PROCEEDS FROM SALE OF BULK MILK TANK INCLUDABLE IN CALCULATING GROSS FARM PROFITS WHERE TAXPAYER ATTEMPTED TO CONTINUE FARMING DESPITE ACTS OF GOD	WTB103-17	CLOW*	WARREN AND PATRICIA	R	05/20/97							YES
FARMLAND PRESERVATION CREDIT - CLAIMANT DEFINED - CLAIM MUST BE FILED BY INDIVIDUAL SHAREHOLDERS - SUBCHAPTER S CORPORATION	202-492	DONAHUE'S DAIRY, INC.		R	12/11/84							YES
FARMLAND PRESERVATION CREDIT - FILING DEADLINE - AMENDED CLAIM TIMELY	202-492	DONAHUE'S DAIRY, INC.		R	12/11/84							YES
FARMLAND PRESERVATION CREDIT - INCOME DEFINED - NONFARM WAGES - PAYMENT TO HUSBAND FROM WIFE'S BUSINESS NOT WAGES	202-470 WTB41-13	KILLORAN	THOMAS M.	A	10/19/84							YES
FARMLAND PRESERVATION CREDIT - COMPUTATION - CREDIT DENIED WHERE APPLICATION FOR AND ACCEPTANCE OF FARMLAND PRESERVATION AGREEMENT OCCURRED AFTER JULY 1	203-285	MASSIER	RICHARD AND PHYLLIS	A	12/09/91							YES
FARMLAND PRESERVATION CREDIT - EQUITABLE ESTOPPEL - DISCREPANCY BETWEEN FORM LETTER RECEIVED AND CLEAR WORDING OF FARMLAND PRESERVATION AGREEMENT SIGNED	203-285	MASSIER	RICHARD E. AND PHYLLIS	A	12/09/91							YES
FARMLAND PRESERVATION CREDIT - HOUSEHOLD INCOME DEFINED - INCLUDES INCOME OF CLAIMANT'S SPOUSE	202-305 203-063 WTB38-11 68-8	MCMANUS	DOROTHY	A	01/20/84	A	05/05/89	A	03/29/90			YES
FARMLAND PRESERVATION CREDIT - CONSTITUTIONALITY - STATUTE IS A RELIEF STATUTE NOT TAX STATUTE - UNIFORMITY PROVISION DOES NOT APPLY	202-305 203-063 203-140 WTB68-8	MCMANUS	ESTATE OF DOROTHY	A	01/20/84	A	05/05/89	A	03/29/90			YES
FARMLAND PRESERVATION CREDIT - FARMLAND DEFINED - GROSS FARM PROFITS - SCHEDULE F	201-810	MELBY	WALTER L.	R	02/25/81							YES
FARMLAND PRESERVATION CREDIT - ESTOPPEL - RELIANCE UPON ERRONEOUS CERTIFICATE ISSUED BY BROWN COUNTY CONSERVATION DEPT. WAS DETRIMENTAL IN THAT IT RESTRICTED THEIR LAND USE	203-342 WTB79-11	RENTMEESTER	DELBERT E. AND MARGARET	R	06/05/92							NNA
FARMLAND PRESERVATION CREDIT - ELIGIBILITY AND QUALIFICATIONS - LAND NOT PROPERLY ZONED EXCLUSIVE AGRICULTURE USE - CLAIMANT NOT ELIGIBLE	203-342 WTB79-11	RENTMEESTER	DELBERT E. AND MARGARET	A	06/05/92							NNA
FARMLAND PRESERVATION CREDIT - NONFARM BUSINESS LOSSES ADDED BACK WITHOUT REGARD TO NONFARM BUSINESS INCOME	202-847 202-915	SMITH	RONALD G.	A	02/13/87	A	10/30/87					YES
FARMLAND PRESERVATION CREDIT - APPEALS - TAX APPEALS COMMISSION IS AN IMPROPER PARTY (RESPONDENT) IN THE JUDICIAL REVIEW PROCEEDING	203-348 WTB79-11	STEENLAGE	JOHN R. AND ROBERTA M.			A	05/07/92					YES
FARMLAND PRESERVATION CREDIT - APPEALS - TAX APPEALS COMMISSION - TIME TO APPEAL BEGINS ON DATE NOTICE OF REDETERMINATION IS RECEIVED AT THE PETITIONERS NORMAL PLACE OF ABODE	203-348 WTB79-11	STEENLAGE	JOHN R. AND ROBERTA M.			A	05/07/92					YES
FARMLAND PRESERVATION CREDIT - APPEALS - TAX APPEALS COMMISSION LACKS JURISDICTION WHERE PETITION FOR REVIEW IS FILED LATE	203-348 WTB79-11	STEENLAGE	JOHN R. AND ROBERTA M.			A	05/07/92					YES

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FARMLAND PRESERVATION CREDIT - OFFSET OF FARM LOSSES AGAINST CAPITAL GAIN	202-703	STOHR	BERNELDA J.	A	04/02/86							YES
FARMLAND PRESERVATION CREDIT - GROSS FARM PROFITS - FARMLAND PRESERVATION CREDITS INCLUDABLE AS INCOME	202-703	STOHR	LELAND E.	A	04/02/86							YES
FARMLAND PRESERVATION CREDIT - PROPERTY TAXES ACCRUED DEFINED - NO FARMLAND PRESERVATION AGREEMENT PRESENTED	202-703	STOHR	LELAND E.	A	04/02/86							YES
FARMLAND PRESERVATION CREDIT - ALTERNATIVE COMPUTATION - CURRENT AGREEMENT	202-748	THEIS	DAVID	A	04/14/86							YES
FARMLAND PRESERVATION CREDIT - SUMMARY JUDGMENT AWARDED WHERE CERTIFICATION NOT PROVIDED TO SHOW PRIOR YEAR'S REAL ESTATE TAXES PAID	400-155 WTB95-24	HAUGEN	JOHN R. AND GWENDOLYN	A	09/20/95							YES
FARMLAND PRESERVATION CREDIT - SUMMARY JUDGMENT AWARDED WHERE INELIGIBLE BASED ON CLAIMED LEVEL OF HOUSEHOLD INCOME AND INELIGIBLE FOR MINIMUM CREDIT	400-155 WTB95-24	HAUGEN	JOHN R. AND GWENDOLYN	A	09/20/95							YES